

# NO ANALYSIS REQUIRED

## Franchise Tax Board

Author: Speier Analyst: Darrine Distefano Bill Number: SB 1724  
Related Bills: See Prior Analysis Telephone: 845-6458 Amended Date: 05-13-2002  
Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Child & Dependent Care Refundable Credit

- \_\_\_\_ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- \_\_\_\_ TECHNICAL BILL -- No program or fiscal changes to existing program.
- \_\_\_\_ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- \_\_\_\_ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- X MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is Pending.
- \_\_\_\_ MINOR AMENDMENT -- No change in approved position of \_\_\_\_\_.  
See comments below.
- X OTHER - See comments below.

### COMMENTS:

This bill would conform the California Child and Dependent Care credit to the recent changes made to the federal Child and Dependent Care Expenses credit.

The May 13<sup>th</sup> amendment added several co-authors to the bill. These changes do not affect the department. The previous analysis of the bill as amended May 2, 2002, still applies.

#### Board Position:

____ S	____ NA	____ NP
____ SA	____ O	<u>X</u> NAR
____ N	____ OUA	____ PENDING

#### Franchise Tax Board Staff

#### Date

Darrine Distefano

5/23/02